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Part IV—Section 2

Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th June 2025 and is hereby published for general information:—

ACT No. 34 OF 2025.

An Act further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-sixth Year of the Republic of India as follows:—

Short title and
commencement.

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Amendment) Act, 2025.

(2) (i) Clause (i) of section 5 and section 14 shall be deemed to have come into force on the 1st day of July 2017.

(ii) Clause (i) of section 2 and section 6 shall be deemed to have come into force on the 1st day of April 2025.

(iii) All remaining sections shall come into force on such date as the State Government may, by notification, appoint.

Amendment of
section 2.

2. In the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2,—

Tamil Nadu Act 19
of 2017.

(i) in clause (61), after the expression “section 9”, the expression “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017)” shall be inserted;

(ii) in clause (69),—

(a) in sub-clause (c), after the expression “management of a municipal”, the expression “fund” shall be inserted;

(b) after sub-clause (c), the following Explanation shall be inserted, namely:—

“Explanation.— For the purposes of this sub-clause—

(a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;”;

(iii) after clause (116), the following clause shall be inserted, namely:—

“(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;”.

3. In section 12 of the principal Act, sub-section (4) shall be omitted. Amendment of section 12.

4. In section 13 of principal Act, sub-section (4) shall be omitted. Amendment of section 13.

5. In section 17 of the principal Act, in sub-section (5), in clause (d),— Amendment of section 17.

(i) for the expression “plant or machinery”, the expression “plant and machinery” shall be substituted;

(ii) the Explanation shall be re-numbered as Explanation 1 thereof, and after Explanation 1 as so re-numbered, the following Explanation shall be inserted, namely:—

“Explanation 2.— For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to “plant or machinery” shall be construed and shall always be deemed to have been construed as a reference to “plant and machinery”;”.

6. In section 20 of the principal Act, — Amendment of section 20.

(i) in sub-section (1), after the expression “section 9”, the expression “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017)” shall be inserted;

(ii) in sub-section (2), after the expression “section 9”, the expression “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017)” shall be inserted.

Amendment of
section 34.

7. In section 34 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.”.

Amendment of
section 38.

8. In section 38 of the principal Act,—

(i) in sub-section (1), for the expression “an auto-generated statement”, the expression “a statement” shall be substituted;

(ii) in sub-section (2),—

(a) for the expression “auto-generated statement under”, the expression “statement referred in” shall be substituted;

(b) in clause (a), the expression “and” shall be omitted;

(c) in clause (b), after the expression “by the recipient,”, the expression “including” shall be inserted;

(d) after clause (b), the following clause shall be inserted, namely:—

“(c) such other details as may be prescribed.”.

Amendment of
section 39.

9. In section 39 of the principal Act, in sub-section (1), for the expression “and within such time”, the expression “within such time, and subject to such conditions and restrictions” shall be substituted.

Amendment of
section 107.

10. In section 107 of the principal Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”.

Amendment of
section 112.

11. In section 112 of the principal Act, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”.

12. After section 122A of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 122B.

“122B. Penalty for failure to comply with track and trace mechanism.— Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”.

13. After section 148 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 148A.

“148A. Track and trace mechanism for certain goods.— (1) The Government may, on the recommendations of the Council, by notification, specify,—

(a) the goods;

(b) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—

(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(3) The persons referred to in sub-section (1), shall,—

(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(d) pay such amount in relation to the system referred to in sub-section (2),

as may be prescribed.”.

Amendment of
Schedule III.

14. In Schedule III of the principal Act,—

(i) in paragraph 8, after clause (a), the following clause shall be inserted, namely:—

“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area,”;

(ii) in Explanation 2, after the expression “For the purposes of”, the expression “clause (a) of” shall be inserted;

(iii) after Explanation 2, the following Explanation shall be inserted, namely:—

“Explanation 3.— For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings, respectively, as assigned to them in section 2 of the Special Economic Zones Act, 2005(Central Act 28 of 2005).”.

No refund of tax
collected.

15. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 14 been in force at all material times.

(By order of the Governor)

S. GEORGE ALEXANDER,
*Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 5th June 2025 and is hereby published for general information:—

ACT No. 35 OF 2025.

An Act further to amend the Tamil Nadu Lifts and Escalators Act, 1997.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Lifts and Escalators (Amendment) Act, 2025.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act 35 of 1997.

2. In section 2 of the Tamil Nadu Lifts and Escalators Act, 1997 (hereinafter referred to as the principal Act), in clause (a), for the expression “the Chief Inspector”, the expression “the Chief Electrical Inspector” shall be substituted.

Amendment of section 2.

3. In section 4 of the principal Act, for sub-sections (2) to (5), the following sub-sections shall be substituted, namely:—

Amendment of section 4.

“(2) For the purpose of obtaining permission under sub-section (1), the owner shall authorise a competent person in such form as may be prescribed. The competent person so authorised, shall, on behalf of the owner, make an application for permission to erect a lift or an escalator, in such electronic form, as may be prescribed, through the online portal as may be notified by the Government in the *Tamil Nadu Government Gazette*.

(3) Every application under sub-section (2) shall be accompanied by such fee and such documents as may be prescribed.

(4) Subject to the genuineness of the documents accompanied with the application under sub-section (2), the permission shall be auto-generated and granted online in such electronic form as may be prescribed. The permission so granted, shall be valid for a period of six months, subject to fulfillment of such terms and conditions specified therein.

(5) Where the erection of a lift or an escalator could not be completed within the period of six months, the owner may, before the expiry of the said period, through the competent person authorised by him, make an application for extension of validity of such permission, in such electronic form as may be prescribed and the extension of permission shall be auto-generated and granted online for a further period of six months in such electronic form as may be prescribed.

(6) Within one month from the date of completion of the erection of such lift or escalator, every owner shall, through the competent person authorised by him upload a report of completion of such erection in such electronic form as may be prescribed, in the online portal referred to in sub-section (2).”.

Amendment of
section 5.

4. In section 5 of the principal Act, for sub-sections (2) to (6), the following sub-sections shall be substituted, namely:—

“(2) For the purpose of obtaining a licence under sub-section (1), the owner shall authorise a competent person in such form as may be prescribed. The competent person so authorised, shall, on behalf of the owner, make an application for licence under sub-section (1), in such electronic form as may be prescribed through the online portal referred to in section 4.

(3) Every application under sub-section (2) shall be accompanied by such fee and such documents as may be prescribed.

(4) Subject to the genuineness of the documents accompanied with the application under sub-section (2), the licence shall be auto-generated and granted online in such electronic form as may be prescribed. The licence so granted shall be valid for a period of five years, subject to fulfillment of such terms and conditions specified in the licence.”.

Omission of
section 6.

5. Section 6 of the principal Act shall be omitted.

Amendment of
section 8.

6. In section 8 of the principal Act,—

(1) in sub-section (1), after the expression “cancel or suspend any licence”, the expression “in such electronic form as may be prescribed,” shall be inserted;

(2) in sub-section (2), for the expression “in writing, suspend any licence”, the expression “, suspend any licence in such electronic form as may be prescribed,” shall be substituted;

(3) in sub-section (3),—

(a) after the expression “either suo motu or on application”, the expression “in such electronic form as may be prescribed” shall be inserted;

(b) for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Inspector shall pass an order under this sub-section in such electronic form as may be prescribed and no order prejudicial to any person shall be passed unless such person has been given a reasonable opportunity of making his representation.”.

7. For section 9 of the principal Act, the following section shall be substituted:—

Substitution of section 9.

“9. Addition to or alteration of the lift or escalator installation.— (1) No addition or alteration other than those required to be made under sub-section (2) of section 11 shall be made to any lift or escalator installation except under and in accordance with the permission granted under this section.

(2) For the purpose of obtaining permission under this section, the owner shall authorise a competent person in such form as may be prescribed. The competent person so authorised, shall, on behalf of the owner, make an application for permission, in such electronic form as may be prescribed, through the online portal referred to in section 4 and such permission shall be auto-generated and granted online in such electronic form as may be prescribed.”.

8. In section 10 of the principal Act,—

Amendment of section 10.

(1) in sub-section (1), for the expression “Chief Inspector may authorise”, the expression “Chief Electrical Inspector may authorise, in such electronic form” shall be substituted;

(2) in sub-section (2), for the expression “Chief Inspector in such form”, the expression “Chief Electrical Inspector in such electronic form” shall be substituted;

(3) for the Explanation, the following Explanation shall be substituted, namely :—

“Explanation.— For the purposes of this section, “company” means any body corporate, and includes a firm or other association of individuals whether registered or not.”.

9. In section 11 of the principal Act,—

Amendment of section 11.

(1) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Inspector or any person appointed under section 14 to assist him, may, at any time after giving reasonable notice to the owner, enter upon any place in which a lift or an escalator is erected or is being worked, for the purpose of inspection. The person appointed under section 14 to assist the Inspector shall, after making such inspection, send a report to the Inspector regarding the condition of the lift or escalator installation so inspected, in such electronic form as may be prescribed.”;

(2) in sub-section (2), for the expression “in writing”, in two places where it occurs, the expression “through electronic mode in such manner as may be prescribed” shall be substituted;

(3) in sub-section (3), after the expression “Government”, the expression “in such electronic form as may be prescribed” shall be added.

Substitution of
section 13.

10. For section 13 of the principal Act, the following section shall be substituted, namely:—

“13. Report of accidents.— Where any accident occurs during the erection or working of any lift or escalator which results or is likely to result in loss of life or injury, the authorised competent person or the owner, as soon as may be, after such accident, report to the Inspector, of the occurrence of such accident and of any such loss or injury, together with full details of accident, in such electronic form as may be prescribed and also to the officer in charge of the nearest police station either through online or offline mode of communication. After such accident, such lift or escalator installation shall not be interfered with in any way and the erection or working of such lift or escalator shall not be resumed except with the permission granted by the Inspector, in such electronic form as may be prescribed.”.

Amendment of
section 15.

11. In section 15 of the principal Act, for the expression “punishable with fine which may extend to one thousand rupees and in the case of a continuing contravention with a further fine which may extend to fifty rupees for every day during which such contravention is continued after such conviction”, the expression “liable for the first contravention, with a penalty which may extend to ten thousand rupees, and for a second or subsequent contravention, with a penalty which may extend to twenty thousand rupees and in the case of a continuing contravention, with an additional penalty which may extend to five hundred rupees for every day during which such contravention continues, after the imposition of penalty under this Act” shall be substituted.

Insertion of new
sections 15-A,
15-B, 15-C and
15-D.

12. After section 15 of the principal Act, the following sections shall be inserted, namely:—

“15-A. Adjudicating officer.— (1) The jurisdictional Senior Electrical Inspector shall be the adjudicating officer for the purpose of determining penalties under this Act. He shall hold an inquiry and impose penalty in such manner as may be prescribed.

(2) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has contravened any of the provisions of the Act, he may impose such penalty as he deems fit:

Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

15-B. Appeal.— (1) Whoever aggrieved by an order passed by the adjudicating officer under section 15-A may, within sixty days from the date of receipt of order, prefer an appeal to the Chief Electrical Inspector, in such electronic form as may be prescribed:

Provided that the Chief Electrical Inspector may entertain an appeal after the expiry of the said period of sixty days if he is satisfied that there was sufficient cause for not filing it within that period.

(2) The Chief Electrical Inspector shall, after giving an opportunity of hearing to the parties to the appeal, pass such order as he deems fit.

(3) The Chief Electrical Inspector shall dispose of the appeal within sixty days from the date of its filing.

15-C. Recovery.— If the penalty imposed under section 15-A is not deposited in such manner as may be prescribed, the amount due shall be recovered as an arrear of land revenue.

15-D. Compounding of contraventions.— (1) Any contravention under this Act or the rules made thereunder, may, either before or after the initiation of adjudication proceeding, be compounded by the Inspector, on payment of such sum as he may determine:

Provided that such sum shall not, in any case, be more than the maximum penalty which may be imposed under this Act for the contravention so compounded:

Provided further that any compounding allowed under the provisions of this section shall not affect the proceedings, if any, instituted under any other law.

(2) Where any contravention has been compounded under sub-section (1), any other proceeding shall not be initiated or continued under this Act, in respect of the contravention so compounded:

Provided that notwithstanding compounding under this section, such contravention shall be deemed to be a previous commission of the same contravention for the purpose of determining whether a subsequent contravention has been committed.”.

Substitution of
section 16.

13. For section 16 of the principal Act, the following section shall be substituted, namely:—

“16. Contravention by companies.— (1) Where a contravention of any of the provisions of this Act has been committed by a company, the person who, at the time the contravention was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to have contravened and shall be liable for a penalty specified under this Act:

Provided that nothing contained in this sub-section shall render any such person liable to any penalty provided in this Act, if he proves that the contravention was committed without his knowledge or that he had exercised all due diligence to prevent such contravention.

(2) Notwithstanding anything contained in sub-section (1), where any contravention under this Act has been committed by a company and it is proved that the contravention has been committed with the consent or connivance of or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to have contravened and shall be liable for a penalty specified under this Act.

Explanation.— For the purpose of this section,—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director” in relation to a firm, means a partner in the firm.”.

Omission of
section 17.

14. Section 17 of the principal Act shall be omitted.

Substitution of
section 18.

15. For section 18 of the principal Act, the following section shall be substituted, namely:—

“18. Service of notices, orders or documents.— Every notice, order or other document required or authorised to be served by or under this Act shall be served in such manner as may be prescribed.”.

Amendment of
section 22.

16. In section 22 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) specifications for lifts and escalators;

(b) the manner in which erection plans of lifts and escalators shall be submitted;

(c) the manner in which and the terms subject to which the lifts and escalators shall be erected, worked, altered, maintained or tested;

(d) the form in which the owner shall authorise a competent person under sections 4, 5 and 9;

(e) the form of application for permission under section 4;

(f) the form in which the permission shall be granted under section 4;

(g) the form in which an application for extension of validity of permission under sub-section (5) of section 4 shall be made;

(h) the form in which an extension of validity of permission shall be granted under sub-section (5) of section 4;

(i) the form in which the report of completion shall be uploaded under sub-section (6) of section 4;

(j) the form of application for licence under section 5;

(k) the form in which the licence shall be granted under section 5;

(l) the fees to be paid under sections 4, 5 and 10, for different classes of lifts and escalators, and the manner in which such fees shall be paid;

(m) the form of order in which the licence may be cancelled under sub-section (1) of section 8;

(n) the form of order in which the licence may be suspended under sub-section (1) of section 8;

(o) the form of order in which the licence may be suspended under sub-section (2) of section 8;

(p) the form of application in which review shall be preferred under sub-section (3) of section 8;

(q) the form of order under sub-section (3) of section 8;

(r) the form of application for making addition or alteration under section 9;

(s) the form in which permission for making addition or alteration shall be granted under section 9;

(t) the form in which authorisation shall be granted under sub-section (1) of section 10;

(u) the terms and conditions subject to which authorisation may be granted under sub-section (1) of section 10;

(v) the form of application for authorisation under sub-section (2) of section 10;

(w) the qualifications and other requirements for authorisation under sub-section (3) of section 10;

(x) the form in which report to be sent under sub-section (1) of section 11;

(y) the form of order in which the Inspector may direct the owner to carry out repairs or alterations under sub-section (2) of section 11;

(z) the form of compliance report to be furnished by owner under sub-section (2) of section 11;

(za) the form in which an appeal shall be preferred under sub-section (3) of section 11;

(zb) the form in which report of accidents shall be informed to the Inspector under section 13;

(zc) the form in which the permission shall be granted under section 13;

(zd) the qualifications for appointment of technical or other persons under sub-section (1) of section 14;

(ze) the powers and functions and the terms and conditions of persons appointed under sub-section (1) of section 14;

(zf) the manner in which the inquiry and adjudication shall be held and penalty shall be imposed under section 15-A;

(zg) the form in which an appeal shall be preferred under section 15-B;

(zh) the manner in which penalty imposed under section 15-A shall be deposited;

(zi) the manner in which the notice, order or other document shall be served under section 18;

(zj) the manner in which the pending application may be withdrawn under section 24; and

(zk) any other matter which is required to be, or may be prescribed.”.

Addition of new
section 24.

17. After section 23 of the principal Act, the following section shall be added, namely:—

“24. Transitional provision.— Any application for permission to erect a lift or an escalator or licence for working a lift or an escalator, or renewal of licence, or any appeal against refusal or review pending on the date of commencement of the Tamil Nadu Lifts and Escalators (Amendment) Act, 2025, shall be disposed of in accordance with the provisions of this Act, as in force immediately before the date of commencement of the Tamil Nadu Lifts and Escalators (Amendment) Act, 2025:

Provided that the owner may withdraw such pending application for permission or licence or renewal of licence or appeal or review, as the case may be, in such manner as may be prescribed and may make a fresh application through the online portal referred to in section 4.”.

(By order of the Governor)

S. GEORGE ALEXANDER,
*Secretary to Government,
Law Department.*